

State of South Dakota

EIGHTY-SEVENTH SESSION LEGISLATIVE ASSEMBLY, 2012

645T0558

HOUSE BILL NO. 1209

Introduced by: Representatives Romkema, Turbiville, and Venner and Senator Nelson (Tom)

1 FOR AN ACT ENTITLED, An Act to exempt certain parts and components used in the
2 construction of homebuilt aircraft from sales and use taxes.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That chapter 10-45 be amended by adding thereto a NEW SECTION to read as
5 follows:

6 There are hereby exempted from the provisions of this chapter and the computation of the
7 tax imposed by it, the gross receipts from the sale of aircraft kits, engines, instruments, and other
8 parts or components used in the construction of homebuilt aircraft. For the purposes of this
9 section, the term, homebuilt aircraft, means any aircraft manufactured by any person other than
10 a bona fide manufacturer.

11 Section 2. That chapter 10-46 be amended by adding thereto a NEW SECTION to read as
12 follows:

13 There are hereby exempted from the provisions of this chapter and the computation of the
14 tax imposed by it, the use of aircraft kits, engines, instruments, and other parts or components
15 used in the construction of homebuilt aircraft. For the purposes of this section, the term,



- 1 homebuilt aircraft, means any aircraft manufactured by any person other than a bona fide
- 2 manufacturer.